Morton C. Batt 2424 NW 63rd Street Boca Raton Fl 33496-3626 telephone: 561.893.6870

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December 20 2006

TO: SERVICE LIST

RE: RESIGNATION OF MORTON C. BATT AS TRUSTEE STANDARD AUTOMOTIVE CORPORATION EMPLOYER CONTRIBUTION PLANS ("the Plan")

Dear Ladies and Gentlemen:

Pursuant to the terms of Trust Agreements for the Plan, section 4.03 of the SAC Employer Contribution Plan Trust, the undersigned hereby tenders his resignation as Plan Administrator and Trustee ("PAT")

The plan has no assets and a final 5500 return has been filed.

Accordingly, the PAT believes that there is no need for his continued services and asks that his above described resignation be accepted without opposition...

Respectfully submitted,

Service List

Honorable Nancy Gertner
Henry C. Dinger, Esq.
John Elliott
Ronald M. Jacobs, Esq.
Michael O. Kassak, Esq.
Michael F. Kraemer, Esq.
Anthony L. Scialabba, Esq.
Thomas P. Smith, Esq.
Jennifer Weekley, Esq.